

Key Ideas

Chapter 6: Getting Started: Budget Forms

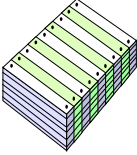


In this section, we will discuss the following:

- *Tips for putting together a local government budget.*
- *The Department of Local Government Finance Budget Order.*
- *Filling out Library Budget Form 1.*
- *Filling out Library Budget Form 2.*
- *Filling out Library Budget Form 3.*
- *Filling out Library Budget Form 4.*
- *Filling out Library Budget Form 4B.*
- *Filling out Library Budget Form 5.*

GETTING STARTED

FORMS



- Library Ledger
- Current Department of Local Government Finance Budget Order
- Approved Department of Local Government Finance Additional Appropriation Orders
- Budget Form 1 – Library Budget Estimate
- Budget Form 2 – Estimate of Miscellaneous Revenue
- Budget Form 3 – Notice to Taxpayers of Budget Estimates and Tax Levies
- Budget Form 4 – Resolution of Appropriations
- Budget Form 4B – Budget Estimate – Financial Statement – Proposed Tax Rate
- Budget Form 5 – Budget Submission Letter and Certificate



The first step in putting a budget together is to analyze the past year and current year budget.

TIPS

- Determine whether current items appropriated are actually needed.
Budgetary items that show no expenditures should not be appropriated.
- Should some appropriations be increased or should some be decreased?
Look at current and prior year disbursements - if money has been left over at the end of the year, you may want to consider reducing the appropriation, if additional appropriations were made, consider increasing the appropriation.
- Is there something new that will need to be funded?
- If I do add an item, can the Library afford it?
- Don't wait until last minute to formulate the new budget – Begin preparation as soon as possible after June 30.

Note: Sample copies of the forms discussed in this section are available in the Appendix of this manual (pages A-1 through A-7).

LIBRARY BUDGET ESTIMATE BUDGET FORM 1 (Appendix A-1 through A-2)

Budget Form 1 is utilized to estimate the necessary expenditures for the ensuing budget year. The form is divided into four (4) budget classifications as follows:

Personal Services includes salaries, wages and employee benefits.

Supplies includes office supplies, operating supplies and repair and maintenance.

Other Services and Charges are for services other than personal services, which are required by the Library in carrying out its assigned functions such as legal services, communications, printing, insurance, rentals and debt service.

Capital Outlays are for the acquisition of land, buildings, machinery and equipment.

This is further divided into the most common funds applicable to Libraries.

The “Items” column is used to indicate that amount which the director will present to the Library Board for their approval at time of adoption. The “Total Estimate” column is used to total each budget classification. The total of the form is then transferred to Line 1 of Budget Form 4B in the “Amount Used to Compute Published Budget” column.

The right most column headed “Approved” is for use by the Library Board in adopting the budget. The board should approve each line item and each major category is then totaled. This total is transferred to Line 1 of Budget Form 4B in the “Appropriating Body” column.

The form must be completed for each fund to be appropriated. To arrive at this amount, the Director must look at historical expenditures and anticipate future needs. As previously stated, if a certain item was increased in the previous year through additional appropriation, consideration should be given to increase the expenditure. If a substantial amount went unused in the previous year then the possibility of reducing or eliminating the item should be considered.

The Budget Form 1 should reflect those needs, which the Director considers necessary to perform the Library’s governmental function, without limiting the needs to comply with the maximum levy. In order for the Library Board to consider an excessive levy appeal, a need for the increase must be itemized. It becomes the Library Board’s responsibility to either make application for an excessive levy appeal or reduce appropriations to fall within the maximum levy guidelines.

IC 36-4-7-6 outlines the procedures for formulation of budget estimates. Simply, it is a five-step process.

Step 1: The library director prepares an estimate of the amount of appropriations required to operate the library in the ensuing budget year. Detailed line item estimates are presented to the Board. This represents the libraries operating cost.

Step 2: The library director prepares revenue estimates for the ensuing budget year, and determines the levy estimate for the library for the ensuing budget year. This detail is shown on Budget Forms 2 and 4B.

Step 3: The library director meets with the fiscal officer to review the various estimates.

Step 4: After the library director reviews and revises the proposed estimates, the fiscal officer prepares for the board a library budget estimate, miscellaneous expenses and revenues needed to support the estimates.

Step 5: The fiscal officer presents the budget estimates to the library board. The library board prepares an ordinance fixing the rate of taxation for the ensuing year and an ordinance making appropriations for the various departments and other library purposes for the ensuing year. The library board may reduce or modify any item it chooses.

Budget Order and Appropriations

Appendix A-8 shows an example of a Department of Local Government Finance Budget Order. For each fund, the appropriation, assessed value, levy, rate and 102% of levy approved by the Department of Local Government Finance is stated. Also stated on the Budget Order is the authorization to transfer money from the Levy Excess Fund to the General Fund. **Please note that the Budget Order is the only notification given for a Levy Excess Fund transfer.** Appendix A-9 shows an example of a Department of Local Government Finance Appropriation Order, which states the certified appropriations for each fund. Any expenditures that exceed the stated appropriations must be accomplished by the Additional Appropriations procedure.

Levy Excess Fund

The Levy Excess Fund is a fund created to set aside property tax collections in excess of 102% for a given calendar year. Money in this fund is used to reduce the ensuing year's property tax levy. This reduction is reflected on line 15 of Budget Form 4B. The Department of Local Government Finance notifies each taxing unit of monies to be deposited into a levy excess fund on the levy excess worksheet provided to the County Auditor.

During the budget process, it is recommended that the taxing unit not detail levy excess on line 15 but rather allow a higher levy on line 16 to be advertised for budget purposes. This allows some flexibility in case a math error was made in determining the levy. The Department of Local Government Finance will insert any levy excess on line 15 during the budget review and hearing process.

Estimate of Miscellaneous Revenues Budget Form 2 (Appendix A-3)

General:

Budget Form 2, Estimate of Miscellaneous Revenues accounts for revenue from all sources other than property taxes. The form is divided into two sections. Column A is for amounts expected to be received between July 1 and December 31 of the current budget year. Column B is for amounts expected to be received between January 1 and December 31 of the incoming budget year. This process accounts for revenues over an eighteen (18) month period

A separate Estimate of Miscellaneous Revenues must be prepared for each fund maintained by the Library. No fund, of course, is likely to use every line or row on the form, but every fund should generate some revenue. There are various means to estimate the anticipated monies but the most common is by historical evidence. Base the estimates over a three-year period, adjusting for any increases or decreases. The County Auditor will provide information on some revenues such as Column A excise tax, financial institution tax and certified share distributions. These estimates will be forwarded on the Auditor's Certificate. Other sources of revenue are loan proceeds and interest on investments.

The proper allocation of revenues to funds is extremely important. From a historical perspective, not only can total amounts be estimated but also whether those amounts are staggered throughout the year. The allocation of excise tax among the funds is probably the most difficult to estimate, especially for Column B. License Excise Tax is distributed to only those funds, which receive a tax levy. The allocation is based upon the percentage of total levy to each fund. The total amount of license excise tax does not, in most cases, significantly change. However, the allocation between the funds can be dramatic.

Example:

Total Actual Excise Distribution	1995	\$12,577
	1996	\$14,856
	1997	<u>\$15,992</u>
Three-Year Avg.		\$14,475

Fund	Levy	Percent of Levy	Excise to be Distributed
General	26,155	41	\$5,934
Debt service	36,883	59	\$8,541
Total	63,038	100%	\$14,475

Step 1: **Compute a three-year average of total actual excise tax received by the Library. Each year's total can be found on the Auditor's**

Certificate of Distribution, which is sent with the June and December Distribution.

Step 2: Add the total amount levied from each fund for the incoming year.

Step 3: Of the total amount from Step 2, divide that amount into each fund levy (e.g. $\$26,155 \div \$63,038 = 41\%$)

Step 4: Multiply the three-year excise tax average by the result of Step 3. This represents the amount of excise tax allocated to the fund. (eg. $\$14,475 \times .41 = \$5,934$)

It must be realized that the calculation of license excise tax will not be totally accurate. If the Library can estimate 90% of its actual distribution that is about as close as can be expected. The amount of excise to be distributed to each taxing unit during June and December Settlement is based upon that taxing unit's total property tax rates(s) as compared to other taxing unit's property tax rate(s). Excise distributions will fluctuate based on increases/decreases in property tax levies. Any excise refunds made in a taxing district also reduces the amount of excise distributions made between the taxing units in the district.

The Department of Local Government Finance Hearing Officers can provide guidance on making excise estimates. The Department of Local Government Finance monitors the growth or decline in excise estimates for a three-year period.

NOTICE TO TAXPAYERS OF BUDGET ESTIMATES AND TAX LEVIES

Budget Form 3 (Appendix A-4)

General

Budget Form 3 is used to advertise to the taxpayers the budgets and levies that are to be raised in the ensuing year. In addition, this form notifies the taxpayers of the dates of the public hearing and adoption of the budget. The form was revised in 2002. No prior forms may be used for notification to taxpayers.

Publication of Form 3

This form is to be published two (2) times. There must be a minimum of ten (10) days between the public hearing meeting date and adoption meeting date. This form must be published a minimum of ten (10) days prior to the public hearing. If the budget is to be published by a daily and a weekly newspaper, both advertisements must appear at least ten (10) days prior to the public hearing.

Ex: If the Public Hearing will be held on September 5, the adoption hearing cannot be held before September 15.

If an error was made in the preparation of the advertisement, a budget, rate or levy, it may be corrected in the second advertisement without penalty. If the newspaper fails to properly publish the advertisement a statement by the newspaper is sufficient. The newspaper must provide the documentation to the taxing unit to be included in the budget paperwork.

Conduct of Hearings

The *public hearing* is for the benefit of the taxpayer. Copies of the budget should be made available to interested taxpayers. The Library Board should ask for comments from those in attendance and allow them the opportunity to speak for or against any budgetary items. The *adoption meeting* is where the Library Board meets to take final action on the budget. Ten (10) or more taxpayers have the right to submit their objections to the budget within seven (7) days after the public hearing. The Library Board, at the adoption meeting, must consider those objections and submit their findings and final actions, in writing, with the budget when presented to the County Auditor. In short, each objection must be addressed and the reason for the action taken. The adoption hearing is a public meeting, however, taxpayers do not have the right to testify or comment on the Library Board's actions.

It is to the Library's benefit that taxpayer objections be addressed to potentially avoid a later objecting petition to the Tax Adjustment Board tax rate chart published by the County Auditor later in the fall.

Notification Section: Form 3 – Notice to Taxpayers

- Blank 1:* Insert Library name.
Blank 2: Insert the county in which the library is located.
Blank 3: Insert the Library name.
Blank 4: Insert the location where the meeting will be held (address).
Blank 5: Insert the year of the budget to be considered (ensuing year).
Blank 6: Insert time of the public hearing.
Blank 7: Insert month and date of public meeting.
Blank 8: Insert the year (current year).
Blank 9: Insert the location of the adoption hearing (address).
Blank 10: Insert the month and date of adoption meeting (must be at least ten (10) days from public hearing date).
Blank 11: Insert the year (current year).
Blank 12: Insert the time of the adoption hearing.
Blank 13: Insert the net assessed value from County Auditor's Certification.

Budget Estimates and Tax Levies- Form 3

Column 1: *Fund Name:* The preprinted names are those funds most commonly used by libraries. If a fund not listed is to be appropriated insert the fund name.

Column 2: *Budget Estimate:* The budget estimate is the amount of money that is to be appropriated for each fund. This amount is taken from Budget Form 1 (see Appendix A-1 and A-2) Total Budget Estimate. If an amount is not placed in this section, no appropriation may be approved regardless of action taken by the appropriating body at the time of adoption.

Column 3: *Maximum Estimated funds to be raised (including appeals and levies exempt from maximum levy limitations):* This amount represents the tax levy required to fund the appropriation indicated in Column 2 (Budget Estimate). The amount is taken from Line 16 of Budget Form 4B (see Appendix A-7). This line must also include any amounts, which represent excessive levy appeals. *If no amount is indicated in this section, no tax levy may be approved regardless of action taken by the appropriating body at time of adoption.*

Column 4: *Excessive Levy Appeals (included in Column 3):* This column represents the additional amount to be levied above the maximum permissible levy. This amount is included in Column 3 (maximum estimated funds to be raised). The amount in Column 4 is supported by an appeal to the Department of Local Government Finance under IC 6-1.1-18.5.

Note: A library may only appeal its library maximum levy.

Column 5: Current Tax Levy: This column represents the amount of tax levy currently being collected for each fund. This amount is indicated on the Budget Order Certification form for the current year.

Levy Section: Form 3

Blank 1: Insert ensuing budget year.

Blank 2: Insert Library maximum levy from Maximum Levy Sheet provided by the Department of Local Government Finance.

Blank 3: If the county has adopted the County Adjusted Gross Income Tax (CAGIT) the County Auditor will inform each Library of the amount of property tax replacement credit applicable. This figure can also be obtained from the Maximum Levy Sheet provided by the Department of Local Government Finance.

Blank 4,5,6: Insert the names of the library board members.

Blank 7: Insert the month, date and year signed by the library board members.

This completes Budget Form 3

**RESOLUTION OF APPROPRIATIONS
Budget Form 4 (Appendix A-5)**

This form is the resolution formally approving the money appropriated on Budget Form 1 for the ensuing budget year. Additionally, this form supports/negates the action taken with respect to Budget Form 4B for levies and tax rates. The Library Board members affirm their action by signing in the appropriate column, “yea” or “nay.”

The Director approves the action of the Board members and the signatures are attested by each. This form must be completed by the Library Board to approve the Library budget for the ensuing year.

The adoption date on this form should be the last date the Board acted on the budgets, tax rates and tax levies for the library. This form should not be completed during the initial public hearing(s).

Budget Form 4 is extremely important. The top section of the form is used by the Director to certify to the County Auditor that the budget in-fact was adopted.

Blank 1: Insert the ensuing year.

Blank 2: Insert the ensuing year.

Move to the center section of the form under “Section 2.”

Blank 3: Insert the proper amounts for personal services for the ensuing year.

Blank 4: Insert the proper amounts for supplies for the ensuing year.

Blank 5: Insert the proper amounts for other services and charges.

Blank 6: Insert the proper amounts for capital outlays.

The bottom section of the form serves as a resolution for the budgets adopted. It specifies which Board members voted “yea” and which Board members voted “nay.”

The bottom section has the date the library board approved the budget.

Note: If no resolution is adopted, the provisions of IC 20-14-3-10(b) are in effect (previous year’s budget allowed).

BUDGET ESTIMATE – FINANCIAL STATEMENT – PROPOSED TAX RATE
Budget Form 4-B (Appendix A-7)

General

Budget Form 4-B is used to account for those monies necessary to be raised for the ensuing budget year. The form is designed to account for an eighteen (18) month period, being the last six (6) months of the current budget year and the entire ensuing budget year.

This form is commonly referred to as the **16 Line Statement**, which is derived from the numbers in the left most column. (In past years the line indicating the Net Tax Rate was not indicated by a number.) The form is also broken into four (4) sections:

- (a) **AMOUNTS USED TO COMPUTE PUBLISHED BUDGET:** This section is completed based upon the budget estimate as originally prepared for the budget advertisement.
- (b) **APPROPRIATING BODY:** This section is completed based upon the budget as adopted by the Library Board. The Line 1 and Line 16 amounts may be the same or less than advertised, but cannot be more. The adopted rates are reflected on Budget Form 5.
- (c) **TAX ADJUSTMENT BOARD:** This section is not completed by the Library.
- (d) **CONTROL BOARD AND DLGF FINAL ACTION:** This section is not completed by the Library.

Unit and Fund Identification Section: Form 4B

The top of the form is used to identify the unit, fund name and assessed value of the fund necessary to compute the tax rate. The top left of the form, which indicates ID, YEAR, CO, TYPE, and FUND may be left blank.

- Blank 1:* Taxing Unit – insert name of the Library.
- Blank 2:* County – insert name of the county.
- Blank 3:* Fund – insert the name of the fund being computed.
- Blank 4:* Net Assessed Valuation – insert the assessed valuation applicable to the fund. The County Auditor provides this figure in the Auditor's Certificate provided to each Taxing Unit by August 1.

Financial Section

The financial section of the form, Lines 1 through 17, is divided into four sections:

1. The Appropriations Section – Lines 1 through 5
2. The Income Section – Lines 6 through 9
3. Amounts to be Raised by Tax Levy – Lines 10 through 16
4. Net Tax Rate – Line 17

Lines 1 through 5

Line 1: Represents the total budget estimate for the ensuing budget year. This figure is taken from the total of Budget Form 1 for the appropriate fund.

Line 2: Represents the amount of remaining appropriations for the period July 1 through December 31 of the current budget year. This line is not estimated. It is the result of the following:

(a) Current year approved appropriations from Department of Local Government Finance Budget Order

PLUS

(b) Any amounts encumbered from the immediate prior year

PLUS

(c) Department of Local Government Finance approved additional appropriations during the period January 1 through June 30 of the current year. (This does not include those additional appropriations which may have been held prior to July 1, but rather those which have been approved by the Department of Local Government Finance for the period.)

MINUS

(d) Appropriated disbursement during the period January 1 to June 30 of the current year. (Do not include disbursements that are not appropriated, (e.g.. investment purchases or disbursements to the levy excess fund.)).

The resulting computation is placed on Line 2

Line 3: Represents the amount of additional appropriations anticipated, if any, during the period July 1 to December 31 of the current year.

Line 4: Represents temporary loans, which have not been repaid prior to July 1 of the current year. This line is set out into two sections.

Line 4a: Are those temporary loans outstanding but must be repaid by December 31 of the current year.

Line 4b: Are those temporary loans outstanding but will not be repaid by December

31 of the current year. (This amount must be accompanied by a resolution of the Library Board stating the date of repayment.)

If levy excess has not been removed from the fund prior to July 1, then that amount is recognized as being a loan from the levy excess fund.

- Line 5:* Represents the total of Line 1 through Line 4b which represents the amount of appropriations needed for an eighteen (18) month period: Line 1 represents the ensuing year and Lines 2 through 4b represent current year appropriations.
- Line 6:* Represents the June 30 cash balance. This amount also includes any investments, which are evidenced by disbursements from the fund. Total monies invested or NOW accounts are not considered investments. This line must be the same as the June 30 ledger cash balance plus investments.
- Line 7:* Represents the amount of property tax money to be received in the current year's December distribution. If the June distribution was deposited after June 30, then this amount would reflect the entire year tax distribution, minus any advance draws distributed and received before June 30.
- Line 8a* Represents funds which are anticipated to be receipted into the fund during the period July 1 to December 31 of the current year other than property tax receipts. This amount is taken from the total of Column A, Budget Form 2.
- Line 8b* Represents funds which are anticipated to be receipted into the fund during the period January 1 to December 31 of the ensuing budget year other than property taxes. This amount is taken from the total of Column B, Budget Form 2.
- Line 9:* Represents the total of Lines 6 through 8b which is the total amount of cash from all sources to be received during the eighteen month period July 1 of the current year to December 31 of the ensuing year.
- Line 10:* Remainder of Line 5 from Line 9, which represents the amount of tax money necessary to fund the ensuing budget (Line 1).
- Line 11:* This line is probably the most misunderstood of the budgeting process. The purpose of Line 11 is to allow the unit of government sufficient funds to operate during the period January 1 to June 30, less any miscellaneous revenues received, of the year subsequent to the ensuing budget year. The reasoning behind this theory is that the first tax distribution does not occur until June, it would be reasonable to assume that a unit would not have funds to meet operating expenses during this period. Line 11 is used to estimate the necessary funds for that subsequent period. However, those funds, which are estimated in Line 11, must be raised from the ensuing year's maximum permissible levy.

Line 12: Total of Line 10 plus Line 11. This amount represents the total amount of property taxes to be levied in order to fund Line 1, budget for the ensuing year, and Line 11, operating expenses for the first half of the following year (eg. 2004 ensuing year and first half of 2005).

Line 13: Represents the amount of property tax replacement credit used to reduce taxpayer property tax burden. If the county has adopted the County Adjusted Gross Income Tax (CAGIT) the County Auditor will supply this amount. The amount can also be found on the maximum levy calculation sheet provided by the Department of Local Government Finance.

Line 14: Subtract Line 13 from Line 12

Line 15: Represents that amount of tax money which was collected in excess of 102% of the certified budget levy calculated by the Department of Local Government Finance in the immediate prior year. **ONLY the Department of Local Government Finance will utilize this line.**

Line 16: Subtract Line 15 from Line 14. This amount represents the total amount of taxes to be levied to fund the ensuing year budget and the cash flow for the first half of the subsequent budget year for a particular fund.

Line 17: Represents the tax rate necessary to raise the levy required by Line 16 by the following steps:

- (a) Divide the Net Assessed Value, at the top of the sheet, by 100 (or move the decimal point 2 places to the left).
- (b) Divide Line 16 by the Net Assessed Value, per \$100.
- (c) The result should be taken to four (4) decimal points.

Example: Net Assessed Value = 300,121,370 divided by 100 or 3,001,213.70
Tax Levy Line 16 = \$1,986,203
 $\text{Tax Levy} / (\text{Assessed Value} / 100) = 1,986,203 / 3,001,213.70 = .6618$
Tax Rate (Line 17) = .6618

BUDGET SUBMISSION LETTER AND CERTIFICATE
Budget Form 5 (Appendix A-6)

General

Budget Form 5 is used to account for appropriations as *adopted* by the Library Board. The form is divided into two sections - budget and tax rates. Reference to individual line items should be indicated on Budget Form 1. The most frequently used fund names are preprinted on the form.

As this is the only form which indicates the official action of the appropriating body, it is necessary that this form be completed in proper form.

Unit Identification Section

The top of the form is used to identify the unit and to certify the date of the adoption meeting. The top left of the form, which indicates ID 504, may be left blank. The proper preparation of the form is as follows:

- Blank 1:* Insert name of county.
- Blank 2:* Insert the name of the library.
- Blank 3:* Insert the location of the library.
- Blank 4:* Insert the county in which the library is located.
- Blank 5:* Insert the ensuing year.
- Blank 6:* Signature of Library Board President.
- Blank 7:* Signature of Library Board Secretary.
- Blank 8:* Signature of Library Board Treasurer.

Certificate and Resolution of Tax Rates

- Blank 1:* Insert the ensuing year.
- Blank 2:* Insert name of Library.
- Blank 3:* Insert County in which library is located.
- Blank 4:* Insert fiscal year (current year).
- Blank 5:* Insert ensuing year.
- Blank 6:* Insert tax rate adopted for library operating fund.
- Blank 7:* Insert tax rate adopted for library debt service fund.
- Blank 8:* Insert tax rate adopted for library capital project fund.
- Blank 9:* Insert tax rate adopted for library improvement reserve fund.
- Blank 10, 11 and 12:* Insert tax rates adopted for other library funds.

Bottom Section

This section is for the Library Board Members “yea” or “nay” approval of the ensuing year budgets and tax rates. Each member signs under the appropriate column.

BUDGET ORDER

The Budget Order is the *final* action of the Department of Local Government Finance. All other work which a Library may receive from the Department of Local Government Finance should be considered a “Working Draft” and must not be considered as any type of approval. By statute, the Department of Local Government Finance must certify all budgets on or before February 15 of the proposed budget year.

The “Budget Order” informs the unit of the approved appropriations and rate for each fund which was submitted. The “Budget Order” also informs the unit how much and to which fund to deposit the amounts carried in the Levy Excess Fund. This form will be utilized when preparing the proposed budget and should be filed for easy access.

The “Levy Excess Report of Taxes Collected in 20xx” report may be included with the “Budget Order” assuming that the Auditor has made the final distribution and reported such to the Department of Local Government Finance prior to the issuance of the “Budget Order”. If not, the report will be forwarded under separate cover. This statement informs the unit of each fund’s property tax collections in the immediately proceeding budget year. The figure shown as “102% of Certified Levy” represents the amount of property taxes levied for each fund (Line 16 of Budget Form 4B as finally approved by the Department of Local Government Finance) multiplied by 102%. It is recommended that a new column in the ledger be made and entitled “Levy Excess”. Any amounts which are collected in excess of the 102% must be disbursed from those funds and deposited in the “Levy Excess Fund”. The Department of Local Government Finance will reduce the ensuing budget levy (Line 16) in the same amount of the total in the Levy Excess Fund. In short, Levy Excess is treated as a prepayment of taxes.

The “Budget Order and 102% of Budget Levy Certification” (see Appendix A-8) shows the levy which was approved for each fund and the 102% calculation. Please note the bottom of the form which states that if the *total* amount of levy excess from all funds is less than \$100 there is no need to deposit that amount in the Levy Excess Fund.

The “Budget Appropriations” order (see Appendix A-9) shows appropriations for each fund which were *finally* approved by the Department of Local Government Finance. The approved budget for each fund is broken out by budget classification (1000 – Personal Services; 2000 – Supplies; 3000 – Other Services and Charges; 4000 – Capital Outlays). Each Library ledger should be set up using these appropriations.

Summary

Chapter 6: Getting Started: Budget Forms



In this section, we have discussed the following:

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- *The Department of Local Government Finance Budget Order.*
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